

EXHIBIT 40

98256

CCLT 040183

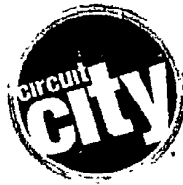
Vendor Management Administration

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Charge Back Cover Sheet

CB Number : 98256
Vendor # : 70932
Vendor Name : SONY
Class : 389
Brand : SON
PP : N
Effective Date : 02/07/2009

PA # : ----
PE # : ----
Origin : ☐ Confirming Letter
☐ Billing Memo
☒ Support



Circuit City Stores, Inc.
9954 Mayland Drive
Richmond, VA 23233-1464

02/10/2009

Leticia Bergin
SONY
300 Arboretum Way
Suite 310
Richmond, VA 23236

Dear Leticia Bergin,

This is to confirm \$386,790.00 committed by Leticia Bergin offered to Circuit City Stores Inc., effective 02/01/2009. These funds are for sell through support 2/1-2/7 DI-08-92. Supporting details are attached.

Circuit City (CCS) confirms and accepts the funding enumerated above. However, CCS cannot agree to set off any amounts due to CCS against pre petition balances due to the vendor until or unless such set off has been accepted by both parties and approved by the courts.

Payment is due by 02/10/2009 and will be collected via Check from vendor for chargeback # 98256.

All other terms and conditions remain the same.

Sincerely,

Timothy Hague

Vendor Management Administration

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Status: COMPLETED

Chargeback #: 98256

CR#:

PA #:

Vendor Name: SONY

Vendor #: 70932

Committed By: Leticia Bergin

Mail To:

Address: 300 Arboretum Way
Suite 310

Created By: Gozza, Courtney

Finalized By: Fecteau, Christi

City: Richmond

Finalized Date: 02/10/2009

State: VA

Last Changed By: Fecteau, Christi

Province/Region:

Last Changed Date: 02/10/2009

Country: United States

Zip: 23236

Attn To: Leticia Bergin

Copy To:

Buyer Name: Timothy Hague

Funding Description: sell through support 2/1-2/7 01-08-92

Based On: Sales

Is There A Threshold? N

Sales For:

Class	Brand	Model	Amount Per Unit	Class Description
389	SON	DSCW170R	\$40.00	DIG PNT&SHT CAMERAS
389	SON	DSCW170	\$50.00	DIG PNT&SHT CAMERAS
389	SON	DSCW120B	\$50.00	DIG PNT&SHT CAMERAS
389	SON	DSCW120L	\$50.00	DIG PNT&SHT CAMERAS
389	SON	DSCW150	\$50.00	DIG PNT&SHT CAMERAS
389	SON	DSCW150R	\$50.00	DIG PNT&SHT CAMERAS
389	SON	DSCS780	\$30.00	DIG PNT&SHT CAMERAS
389	SON	DSCW150N	\$50.00	DIG PNT&SHT CAMERAS
389	SON	DSCW120P	\$50.00	DIG PNT&SHT CAMERAS
389	SON	DSCW170B	\$50.00	DIG PNT&SHT CAMERAS
389	SON	DSCW170N	\$50.00	DIG PNT&SHT CAMERAS
389	SON	DSCW150B	\$50.00	DIG PNT&SHT CAMERAS
389	SON	DSCS750	\$30.00	DIG PNT&SHT CAMERAS
389	SON	DSCW120	\$50.00	DIG PNT&SHT CAMERAS

Gross Sales or Net Sales? Net Sales

Sales Based On: Written

Start Date: 02/01/2009

End Date: 02/07/2009

Billing Frequency: Immediate

Payment How: Check from vendor

Vendor Payment Due Days: 0

Allocation On: Amount

Allocation:	Type	Sub-Type	Class	Brand	Amount	%
	CES	Instant Rebate (POS)	389	SON	\$386,790.00	100.00

Comments: Estimated funding at \$133,300. Will greatly depend on the quality of the inventory by this time. A SWAG - roughly equivalent to the sales for 1/4-1/10.

Sales Details:

Item Details

Vendor Management Administration

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Class	Brand	Model	Quantity	Amount Per Unit	Chargeback Amount
389	SON	DSCW150B	1,526	\$50.00	\$76,300.00
389	SON	DSCW170	1,405	\$50.00	\$70,250.00
389	SON	DSCS750	1,442	\$30.00	\$43,260.00
389	SON	DSCW120L	1	\$50.00	\$50.00
389	SON	DSCW120P	1,839	\$50.00	\$91,950.00
389	SON	DSCW170N	65	\$50.00	\$3,250.00
389	SON	DSCW150N	6	\$50.00	\$300.00
389	SON	DSCW150R	28	\$50.00	\$1,400.00
389	SON	DSCW170R	5	\$40.00	\$200.00
389	SON	DSCW120B	151	\$50.00	\$7,550.00
389	SON	DSCW120	933	\$50.00	\$46,650.00
389	SON	DSCS780	16	\$30.00	\$480.00
389	SON	DSCW170B	894	\$50.00	\$44,700.00
389	SON	DSCW150	9	\$50.00	\$450.00
Total			8,320		\$386,790.00

Workflow Comments:

< Gozza, Courtney : 11/26/2008, 10:38:50 >

Vendor Management Administration

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Chargeback #: 98256
Vendor #: 70932
Vendor Name: SONY
Sales Start Date: 02/01/2009
Sales End Date: 02/07/2009

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Item Details

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389	SON	DSCW150B	1,526	\$50.00	\$76,300.00
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389	SON	DSCW150N	6	\$50.00	\$300.00
389	SON	DSCW150R	28	\$50.00	\$1,400.00
389	SON	DSCW170R	5	\$40.00	\$200.00
389	SON	DSCW120B	151	\$50.00	\$7,550.00
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Total			8,320		\$386,790.00

SONY

Sony Electronics Inc.

**DSC Various Models Trailing
Credit Program**

DI-08-92

Digital Imaging Products Division 2008 Trailing Credit Program - Various Digital Still Camera Models

Program Overview – Sony is offering to our authorized retailer base of dealers, a promotional program to drive sales of various Digital Still Camera models. The details of this opportunity are described below. This program incorporates an instant rebate offer and trailing credit component that will help participating dealers maximize their profitability on the selected SKU(s).

Eligible Dealers and Reporting

Eligible Dealers – In order to participate in this program, the dealer must have a current reseller agreement on file with Sony, be authorized to sell the Qualifying Product(s), and must be regularly reporting "sell-through" and "on-hand inventories" to Sony or their Sony Representative on their of Sony Digital Still Camera business. Dealers who are not reporting this information regularly prior to April 30th 2009 will not be eligible to participate.

Reporting – At the close of the Program Period, participating dealers must report to their local Sony sales representative their on-hand and sell through quantities of all eligible Sony Digital Still Camera products.

Program Requirements

Program Period(s) – Dec 28th 2008 through Mar 7th, 2009

Qualifying Product(s) –

DSCS750, DSCS780

DSCW120, DSCW120/B, DSCW120/L, DSCW120/P

DSCW150, DSCS150/B, DSCW150/R, DSCW150/N

DSCW170, DSCW170/B, DSCW170/R, DSCW170/N

DSCH10, DSCH10/B

DSCT77, DSCT77/B, DSCT77/P, DSCT77/G, DSCT77/T

DSCT700, DSCT700/H, DSCT700/R, DSCT700/P, DSCT700/N

Instant Rebate Offers – In order to receive the trailing credits under this voluntary program, in addition to all the other requirements set forth in this document, participating Dealers must provide the following instant rebate offer throughout the Program Period:

Sony reserves the right to make changes to this program at any time

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Program Periods	Instant Rebate Offer (during the corresponding Program Period)
December 28th – Jan 24th	Customers purchasing any of the following models will receive the corresponding instant rebate (shown below) at the time of purchase: DSCS750, DSCS780 : \$30 DSCW120, DSCW120/B, DSCW120/L, DSCW120/P : \$50 DSCW150, DSCS150/B, DSCW150/R, DSCW150/N : \$50 DSCW170, DSCW170/B, DSCW170/R, DSCW170/N: \$20
Jan25th– Jan 31st	Customers purchasing any of the following models will receive the corresponding instant rebate (shown below) at the time of purchase: DSCS750, DSCS780 : \$40 DSCW120, DSCW120/B, DSCW120/L, DSCW120/P : \$70 DSCW150, DSCS150/B, DSCW150/R, DSCW150/N : \$100 DSCW170, DSCW170/B, DSCW170/R, DSCW170/N : \$70 DSCH10, DSCH10/B : \$70 DSCT77, DSCT77/B, DSCT77/P, DSCT77/G, DSCT77/T : \$70 DSCT700, DSCT700/H, DSCT700/R, DSCT700/P, DSCT700/N :\$70
Feb 1 st – Feb 7th	Customers purchasing any of the following models will receive the corresponding instant rebate (shown below) at the time of purchase: DSCS750, DSCS780 : \$30 DSCW120, DSCW120/B, DSCW120/L, DSCW120/P : \$50 DSCW150, DSCS150/B, DSCW150/R, DSCW150/N : \$50 DSCW170, DSCW170/B, DSCW170/R, DSCW170/N: \$50
Feb 8th– Feb 21st	Customers purchasing any of the following models will receive the corresponding instant rebate (shown below) at the time of purchase: DSCS750, DSCS780 : \$40 DSCW120, DSCW120/B, DSCW120/L, DSCW120/P : \$70 DSCW150, DSCS150/B, DSCW150/R, DSCW150/N : \$100 DSCW170, DSCW170/B, DSCW170/R, DSCW170/N : \$70 DSCH10, DSCH10/B : \$70 DSCT77, DSCT77/B, DSCT77/P, DSCT77/G, DSCT77/T : \$70 DSCT700, DSCT700/H, DSCT700/R, DSCT700/P, DSCT700/N :\$70
Feb 22nd– Mar 8th	Customers purchasing any of the following models will receive the corresponding instant rebate (shown below) at the time of purchase: DSCS750, DSCS780 : \$30 DSCW120, DSCW120/B, DSCW120/L, DSCW120/P : \$50 DSCW150, DSCS150/B, DSCW150/R, DSCW150/N : \$50 DSCW170, DSCW170/B, DSCW170/R, DSCW170/N: \$50

Advertising / Layout Requirements

Advertising Layout – If participating dealers elect to advertise this IRO, the advertisement may **not** use the word “only” when referencing dates and discounts in conjunction with the execution of this Program. Advertising including terms such as “This Week Only” or “Only This Week” when referencing the qualifying product pricing will **not** be eligible for credits under this program.

Sony reserves the right to make changes to this program at any time

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Trailing Credits – Subject to the program requirement set forth in this sales news, Sony will pay trailing credits only on Qualifying Products sold during the Program Period. Trailing credit amounts (per unit) are set forth below. A participating dealer who does not meet all of the requirements described in this document shall not be entitled to receive any Trailing Credits under this program. No exceptions will be allowed.

Program periods	Qualifying products: Trailing Credit Amount (\$/unit sold)
December 28th – Jan 24th	DSCS750, DSCS780 : \$24 DSCW120, DSCW120/B, DSCW120/L, DSCW120/P : \$40 DSCW150, DSCS150/B, DSCW150/R, DSCW150/N : \$40 DSCW170, DSCW170/B, DSCW170/R, DSCW170/N: \$16
Jan25th– Jan 31st	DSCS750, DSCS780 : \$32 DSCW120, DSCW120/B, DSCW120/L, DSCW120/P : \$56 DSCW150, DSCS150/B, DSCW150/R, DSCW150/N : \$80 DSCW170, DSCW170/B, DSCW170/R, DSCW170/N : \$56 DSCH10, DSCH10/B : \$56 DSCT77, DSCT77/B, DSCT77/P, DSCT77/G, DSCT77/T : \$56 DSCT700, DSCT700/H, DSCT700/R, DSCT700/P, DSCT700/N :\$56
Feb 1 st – Feb 7th	DSCS750, DSCS780 : \$24 DSCW120, DSCW120/B, DSCW120/L, DSCW120/P : \$40 DSCW150, DSCS150/B, DSCW150/R, DSCW150/N : \$40 DSCW170, DSCW170/B, DSCW170/R, DSCW170/N: \$40
Feb 8th– Feb 21st	DSCS750, DSCS780 : \$32 DSCW120, DSCW120/B, DSCW120/L, DSCW120/P : \$56 DSCW150, DSCS150/B, DSCW150/R, DSCW150/N : \$80 DSCW170, DSCW170/B, DSCW170/R, DSCW170/N : \$56 DSCH10, DSCH10/B : \$56 DSCT77, DSCT77/B, DSCT77/P, DSCT77/G, DSCT77/T : \$56 DSCT700, DSCT700/H, DSCT700/R, DSCT700/P, DSCT700/N :\$56
Feb 22nd– Mar 8th	DSCS750, DSCS780 : \$24 DSCW120, DSCW120/B, DSCW120/L, DSCW120/P : \$40 DSCW150, DSCS150/B, DSCW150/R, DSCW150/N : \$40 DSCW170, DSCW170/B, DSCW170/R, DSCW170/N: \$40

Program Variances – **Sony reserves the right to refuse any and all payments to any participating dealer if any of the program guidelines are not followed.** Sony reserves the sole right to decide if a participating dealer has performed according to program guidelines.

Claim / Collection Requirements

Claim Submission & Payment – All claims submitted to Sony for the trailing credit amounts must be received no later than close of business Apr 30th, 2009. Sony will reject any trailing credit claims received after this date. Program claims must be submitted as a single package document (participating dealer shall submit all paperwork in a single claim for the entire program). Sony will pay all undisputed claims in full within 30 days.

Sony reserves the right to make changes to this program at any time

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Claim Contents – Claims to Sony must contain the following data:

1. Sell through of product (unit basis) for the weeks of January 11th, 2009 – Jan 24th, 2009 on a by SKU basis. Credits issued by Sony will not, for any reason exceed the amounts defined in the Trailing Credit Section above.
2. Proof that the IRO was provided to various models above customers throughout the Program Period; and
3. Debit Memo for the total trailing credit amount being requested from Sony referencing Sales News **DI-08-92**

Please note that any deviation from these terms and conditions will result in Sony's refusal to pay trailing credits. Participating dealers who elect to engage in advertising practices outside the above defined requirements will not be eligible for the trailing credit payments described above. This program may be terminated or modified by Sony at any time at its sole discretion.

Credits, Discounts & Rebates Programs

Credits, discounts, rewards and rebates issued to the Retailers under this program are available for use by the Retailers only for the future purchase of products from Sony, are not cash equivalents, do not create a right of payment to the Retailers, and are not deemed earned until products purchased with them are paid for in full. Any such credits, discounts, rewards and rebates are subject to all of Sony's rights under applicable state or federal law, including, but not limited to, its rights of setoff and recoupment.

If Retailer is the subject of a voluntary or involuntary bankruptcy proceeding, Sony will have the full right to effect a reconciliation of accounts with the Retailers by applying any such credits, discounts, rewards and rebates due to the Retailers against amounts due to Sony.

If any merchandise or amounts previously paid by Retailers to Sony are returned, forfeited, or subject to avoidance or similar action for any reason, including in any bankruptcy proceeding or similar proceeding under any similar state or federal law, such credits, discounts, rewards and rebates will be deemed null and void and not earned, and any credits, discounts and rebates previously issued to the Retailers that, for whatever reason, are not deemed null and void, will be used to offset any amounts due Sony.

Credits Administration

CSS please use Reason Code **ZAM** and reference the Sales News **DI-08-92**.

Questions regarding coding of credits, please contact DIPD Finance Kristen George.

Sales News Administration: Pricing Support Services
Email address: Pricing Support Services

Issued/Revised Date:	Issued/Revised By:	Revision No.
January 14, 2009	Pricing Support Services	

Sony reserves the right to make changes to this program at any time